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ATTORNEYS FOR DEBTOR SUPERIOR AIR PARTS, INC.

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
DALLAS DIVISION**

<b>IN RE:</b>	<b>§</b>	<b>Case No. 08-36705</b>
<b>SUPERIOR AIR PARTS, INC.,</b>	<b>§</b>	<b>Chapter 11</b>
<b>Debtor.</b>	<b>§</b>	
	<b>§</b>	
	<b>§</b>	
	<b>§</b>	

**RESPONSE TO MOTION OF MAHLE ENGINE COMPONENTS USA, INC. FOR  
ALLOWANCE AND PAYMENT OF ADMINISTRATIVE EXPENSE CLAIM  
UNDER 11 U.S.C. SECTION 503(b)(9) [Docket No. 94]**

TO: THE HONORABLE BARBARA J. HOUSER,  
UNITED STATES BANKRUPTCY JUDGE:

Superior Air Parts, Inc. ("Superior" or "Debtor"), as debtor and debtor-in-possession, and for its Response to Mahle Engine Components USA, Inc.'s ("Mahle" or "Creditor") motion (the "Motion") for an order under § 503(b)(9) of Title 11 of the United States Code (the "Bankruptcy Code") [Docket No. 94] requesting allowance of an Administrative Expense Claim and requesting immediate payment respectfully states as follows:

**I.**  
**RELIEF REQUESTED**

1. Pursuant to its Motion, Mahle seeks allowance of its Administrative Claims under § 503(b)(9) of the Bankruptcy Code. The Debtor objects to allowance of the claim to the extent the relief is inconsistent with Mahle's previous demand for reclamation of the same goods.

**II.**  
**BASIS FOR THE RELIEF REQUESTED**

2. Section 546(c) of the US Bankruptcy Code provides creditors with a right of reclamation of goods delivered to the debtor within 45 days prior to commencement of the case. Section 503(b)(9) of the US Bankruptcy Code provides that a supplier of goods is entitled to an administrative claim for the value of goods delivered within 20 days prior to commencement of the case.

3. Mahle's claims are inconsistent in that it has made a claim under both §§ 503 and 546 for the same goods.

4. Upon receipt of Mahle's reclamation demand, the Debtor segregated all goods still in its possession claimed in the reclamation demand. The Debtor has filed a Motion to Return Reclaimed Goods under §546(c) pursuant to which the Debtor proposes to return goods to Mahle which the Debtor had in its possession at the time Mahle made its reclamation demand.

5. The Debtor has in its possession all goods which are the subject of the §503(b)(9) claim except goods valued at \$130.68 under invoice number 2291942 and \$1,055.55 under invoice number 7209505 which were sold prior to Debtor's receipt of the reclamation claim. Accordingly, Mahle's §503(b)(9) claim should be limited to \$1,186.23.

WHEREFORE, the Debtor requests that the Court disallow Mahle's request for allowance of its administrative expense claim in excess of \$1,186.23.

Respectfully submitted,

/s/ Stephen A. Roberts

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**Bankruptcy Attorneys for Debtor Superior  
Air Parts, Inc.**

### **CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a true and correct copy of the above and foregoing document was served upon the parties on the attached service list via First Class U.S. Mail, postage prepaid March 5, 2009.

/s/ Stephen A. Roberts

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